

MANDATE

United States Court of Appeals For the First Circuit

04-10922
USDC/MA
Woodlock, D.

No. 06-1193

FRANCIS X. MOORE,
Plaintiff, Appellant,
v.

INTERNAL REVENUE SERVICE (UNITED STATES GOVERNMENT),
Defendant, Appellee.

Before
Torruella, Lynch and Howard,
Circuit Judges.

JUDGMENT

Entered:

We have carefully reviewed the record in this case, including the briefs of the parties. We find no clear error in the district court determination that Moore was a "responsible person," who "willfully" failed to pay collect and pay over to the federal government taxes from employee wages. Therefore, essentially for the reasons given by the district court after the November 16, 2006, bench trial, the judgment of the court is affirmed.

By the Court:

Richard Cushing Donovan, Clerk.

Certified and Issued as Mandate
under Fed. R. App. P. 41.

Richard Cushing Donovan, Clerk

George Vetro
Deputy Clerk

Date: 1/29/07

MARGARET CARTER

By: _____
Chief Deputy Clerk.

[cc: Francis X Moore, Elizabeth L. Davis, Esq., Lydia Bottome
Turanchik, Esq., Karen G. Gregory, Esq., Jonathan S. Cohen, Esq.]